

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-39

December 19, 1957

WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of industrial alcohol bonded
warehouses, internal revenue bonded
warehouses, bonded wine cellars,
breweries, export storage, and
others concerned:

Purpose. The purpose of this industry circular is to add the country of Mexico to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect to aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 56-6 of January 27, 1956, the Acting Secretary of Commerce has found and has advised the Secretary of the Treasury that the country of Mexico extends to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign country and engaged in foreign trade. The Acting Secretary of Commerce has further advised that Mexico has accorded such reciprocal treatment to aircraft of United States registry since June 5, 1957.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended is as follows:

Australia	Brazil	Ecuador	Israel	Norway
Bahama Islands	Canada	France	Italy	Peru
Belgium	Costa Rica	Germany, Federal	Japan	Sweden
Bermuda	Denmark	Republic of	Lebanon	Switzerland
			Mexico	United Kingdom
			The Netherlands	

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division